

No. 507, S.]

[Published September 24, 1929.

CHAPTER 529.

AN ACT to reconcile conflicts between chapter 504 (Bill No. 100-S), [revising chapters 190 to 197 of the Statutes] and chapters 122, 201, 203, 219, 242, 264, 268, 329, 384, 390, 460 (Bill 355, A), 465 (Bill 677, A), all of the Laws of 1929, affecting various provisions which relate to the same subject; to correct errors therein, and more particularly for the purpose of repelling any implication that the enactment of said revision bill has repealed or changed any provision enacted by the other named chapters, and to amend subsection (8) of section 94.07 of the statutes, as amended by chapter 351, Laws of 1929; and to carry out the intention of the legislature in the enactment of chapter 448 (Bill No. 175, A).

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Paragraph (e) of subsection (1) of section 190.01 of the statutes is amended by striking out the words "nor more than fifteen in number."

SECTION 2. Subsection (2) of section 190.01, created by chapter 504 (100-S), Laws of 1929, is amended to read:

(190.01) (2) The articles of incorporation and amendments thereto shall be filed with and recorded by the secretary of state; and thereupon he shall issue a certificate of incorporation substantially in the form heretofore used and the corporation shall then have legal existence. Articles of incorporation of any railroad company may be amended by a majority vote of all the stock * * * in the manner and for the purposes provided in section 180.07 (1); such amendments shall be filed with and recorded by the secretary of state. The fees for filing the articles and amendments thereto shall be as provided in section 180.02.

SECTION 3. Section 190.095, created by chapter 264, Laws 1929, is renumbered section 190.12 and re-enacted.

SECTION 4. Subsection (12) of section 190.12, created by chapter 201, Laws 1929, is renumbered subsection (11) of section 190.02 and is re-enacted.

SECTION 5. Subsection (13) of section 190.12, created by chapter 203, Laws 1929, is renumbered subsection (12) of section 190.02 and is re-enacted.

SECTION 6. Subsection (2) of section 192.41 of the statutes, created by chapter 460 (355-A), is renumbered subsection (3) of section 192.25 and is re-enacted.

Subsection (2) of section 192.42 of the statutes, created by chapter 122, Laws of 1929, is renumbered subsection (4) of section 192.25 and is re-enacted.

SECTION 7. Subsection (7) of section 195.01 of the statutes is repealed.

SECTION 8. Section 196.635, created by chapter 384, Laws 1929, is renumbered section 196.59 and is re-enacted.

SECTION 9. Subsection (8) of section 94.07 of the statutes as amended by chapter 351, Laws 1929, is amended to read: (94.07) (8) When a general retest is applied to all of the cattle located within any county that has been area tested, and when retests subsequent thereto are applied to * * * *any herds in such county*, the state shall pay for each animal condemned and slaughtered a sum equal to one-third of the difference between the net salvage and the appraised or agreed value of the condemned animal. No such payment shall exceed seventy dollars for a registered bovine, or thirty-five dollars for an unregistered animal.

SECTION 10. Chapter 448, Laws 1929 (Bill No. 175, A) is amended by adding thereto a new section to read: SECTION 4a. On or before January 1, 1930, persons who are made subject to the income tax by reason of the amendment to subsection (1) of section 71.05, which occurs in this act, shall make reports to the tax commission of their net incomes during the years 1927 and 1928, and thereafter such persons shall file annual returns of income at the time and in the manner provided in chapter 71 of the statutes. The first assessment of income tax upon such persons shall be based upon the average of their net incomes of the calendar or fiscal years 1927, 1928 and 1929, and such assessments and all assessments thereafter shall be made as provided in chapter 71 of the statutes.

SECTION 11. Section 76.01, subsection (1) of section 76.15, subsection (1) of section 76.28 and subsection (1) of section 76.29 of the statutes are amended to read: 76.01 The tax commission shall make an annual assessment of the property of all railroad companies, of all street railway companies * * * *of all* light, heat and power companies, * * * *of all* telegraph companies, and of all conservation and regulation companies,

within this state, for the purpose of levying and collecting taxes thereon, as provided in this chapter.

(76.15) (1) The commission shall compute and levy a tax upon the property of each company defined in section 76.02, as assessed at the average rate of taxation determined as aforesaid, and the amount of tax to be paid by each such company shall be extended upon the assessment roll opposite the description of the property of the respective companies. The tax roll for railroad and telegraph companies shall be completed before the fifteenth day of May of each year, and for street railway *companies*, * * * light, heat and power companies and conservation and regulation companies before the fifteenth day of September of each year; and the commission shall thereupon attach to each such roll a certificate signed by the members thereof, or by a majority of them, which shall be as follows:

“We do hereby certify that the foregoing tax roll includes the property of all railroad, street railway, *light, heat and power*, * * * telegraph companies or conservation and regulation companies, as the case may be, defined in section 76.02, liable to taxation in this state; that the valuation of the property of each company as set down in said tax roll is the true cash value thereof according to our best knowledge and judgment, and that we have assessed and levied the taxes thereon charged in said tax roll at the average rate of taxation in this state, as required by law.”

(76.28) (1) The state shall retain fifteen per cent of the taxes paid into the treasury by any street railway company, *light, heat and power company* or conservation and regulation company defined by section 76.02, and twenty per cent of such taxes shall be distributed to the counties and sixty-five per cent shall be distributed to the towns, cities and villages, within or through which the business of such company was carried on and operated in proportion, as near as may be, to the property located and business transacted within each such town, city and village; provided, however, that in determining the amount of business transacted, receipts derived from current delivered at wholesale to another utility shall not be taken into consideration in determining such proportion. The amount of tax received by any town, in any county having a population of two hundred fifty thousand or more, from the state treasurer, on account of any street railway *company*, light, heat and power company, or con-

servation company, may be apportioned as follows, if the town board of any such town shall by resolution so determine: Eighty per cent shall be retained by the town treasurer and the remaining twenty per cent shall be immediately apportioned to the various school districts or parts of school districts within said town on the basis of the last school census by the town board. Also all taxes paid by any company defined by section 76.02 derived from or apportionable to docks, piers, wharves or grain elevators and their approaches and appurtenances, on the basis of the separate valuation provided for in section 76.08 shall be distributed to the towns, cities and villages in which they are located.

(76.29) (1) When the taxes due from any street railway company, *light, heat and power company* or conservation and regulation company defined in section 76.02, or the taxes due from any company on account of any dock, pier, wharf or grain elevator separately valued under section 76.08, shall be paid in whole or in part to the state treasurer, he shall forthwith notify the secretary of state of the name of such company and the amount of the payment, and the secretary of state shall audit the amounts payable to each municipality and the treasurer shall pay the same. In case only a part of the tax due from any such company is paid, a proportionate part shall be audited and paid to the municipalities. If a tax due from any such company becomes delinquent and is subsequently collected or paid into the state treasury with interest thereon, the interest on the amount to be distributed to municipalities shall also be distributed to the municipalities in the same proportion as herein provided for payment of the tax itself.

SECTION 12. Paragraph (m) of subsection (1) of section 71.06 of the statutes, which was created by chapter _____, Laws 1929 (Bill No. 334, S.), is amended to read: (71.06) (1) (a) On the thirteenth *and fourteenth* one thousand dollars or any part thereof, six and one-half per cent.

SECTION 13. This act shall take effect upon passage and publication.

Approved September 20, 1929.